ACCT6367 - Multijurisdictional Taxation

ACCT 6367 Multijurisdictional Taxation (3 semester credit hours) This course introduces the taxation of business entities and individuals by competing taxing jurisdictions. This course also addresses state taxation concepts, including nexus, allocation, and apportionment issues and examines cross-border and international tax issues emphasizing "outbound" investments and activities of U.S. taxpayers. Prerequisite: ACCT 6350 or an undergraduate degree in Accounting and adequate foundation/academic performance in a corresponding area. Corequisite: ACCT 6353. (3-0) Y